

GRI Index for the Clas Ohlson 2014/15 Sustainability Report

Clas Ohlson is committed to reporting its sustainability in a relevant and transparent manner. We therefore follow the GRI (Global Reporting Initiative) framework as a guide for our reporting. Clas Ohlson's sustainability report contains standard disclosures from the GRI's latest guidelines – G4. Cross-references, unless otherwise stated, will refer to the Sustainability Report or to the Annual Report (AR). Clas Ohlson's sustainability report has been prepared in Swedish and translated into English. In the event of any discrepancies between the Swedish and English version, the Swedish version shall have precedence. This GRI Index provides cross-references for the general standard disclosures and identified material aspects which Clas Ohlson reports.

Standard disclosures			
G4 disclosure	Description	Cross-reference/Direct answer	Notes
Strategy and Analysis			
G4-1	Statement from the most senior decision maker of the organisation	CEO's statement, pp. 6–7	
G4-2	Description of key impacts, risks and opportunities	Focus on our greatest impact, pp. 11–13	
Organisational Profile			
G4-3	Name of the organisation	AR: p. 2	Clas Ohlson AB
G4-4	Primary brands, products and/or services	AR: Our customer offer, pp. 24–27	
G4-5	Localisation of the organisation's headquarters	AR: p. 2	Insjön
G4-6	Number of countries in which the organisation operates	This is Clas Ohlson, p. 4	
G4-7	Operational structure, nature of ownership and legal form	AR: Corporate governance, p. 52	
G4-8	Markets served	This is Clas Ohlson, p. 4 AR: Operations, pp. 34–35	
G4-9	Scale of the reporting organisation, including number of employees, operations, turnover, capital	This is Clas Ohlson, p. 4 AR: Operations, pp. 34–35, 41	
G4-10	Total workforce by employment type, employment contract, region and gender	Being an attractive employer, p. 22 AR: Our people, p. 41	
G4-11	Percentage of workforce covered by collective bargaining agreements		On average, 90% of Clas Ohlson employees are covered by collective bargaining.
G4-12	Describe the organisation's supply chain	Human rights, children's rights and working conditions, pp. 27–28 AR: The supply network, pp. 36–37	
G4-13	Significant changes during the reporting period	Contents, p. 3 AR: Director's Report, p. 44	
G4-14	Explanation of whether and how the precautionary approach or principle is addressed by the organisation	AR: Risks and uncertainties, pp. 48–49 Materials and chemicals in products, p. 26	
G4-15	Externally developed economic, environmental, and social charters, principles or other initiatives to which the organisation subscribes or endorses	CEO's statement, pp. 6–7	
G4-16	Membership in associations and/or national or international advocacy organisations		Clas Ohlson's CEO is a board member of the Swedish Trade Federation.
Identified Material Aspects and Boundaries			
G4-17	All entities included in the organisation's consolidated financial statements	AR: Director's Report, pp. 44–45	
G4-18	Process for defining report content and aspect boundaries and how the organisation implemented the Reporting Principles for Defining Report	Our sustainability agenda, p. 8 How we prioritise, p. 10	
G4-19	List all the material aspects identified in the process for Defining Report Content	Focus on our greatest impact, pp. 11–13	
G4-20	For each material aspect report the boundary within the organisation	Our value chain, pp. 14–15	
G4-21	For each material aspect report the boundary outside the organisation	Our value chain, pp. 14–15	
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements	Our value chain, pp. 14–15 Energy efficiency, pp. 24–25	Partially reported
G4-23	Significant changes from previous reporting periods in the scope or aspect boundaries		Not relevant, as this is the first time that Clas Ohlson is using GRI G4 guidelines for reporting, and is basing the report on the results of a materiality analysis.
Stakeholder Engagement			
G4-24	Stakeholder groups engaged by the organisation	How we prioritise, p. 10	
G4-25	Basis for identification and selection of stakeholders with whom to engage	How we prioritise, p. 10	Partially reported
G4-26	Approaches to stakeholder engagement	How we prioritise, p. 10	Partially reported
G4-27	Key topics and concerns that have been raised through stakeholder engagement	Focus on our greatest impact, pp. 11–13	
Report Profile			
G4-28	Reporting period	Contents, p. 3	
G4-29	Date of publication of the most recent previous report	Contents, p. 3	
G4-30	Reporting cycle	Contents, p. 3	
G4-31	Contact point for questions regarding the report or its contents	Contents, p. 3	
G4-32	Table of contents identifying the GRI standard disclosures	About this index	
G4-33	Policy and current practice with regard to seeking external assurance for the report	Contents, p. 3	No external assurance has been sought.
Governance			
G4-34	Governance structure of the organisation	AR: Corporate governance, pp. 52–53 An integrated approach, pp. 16–17 Progress over the past year, p. 18	
Ethics and Integrity			
G4-56	The organisation's values, principles, standards and norms of behaviour such as codes of conduct and ethics	This is Clas Ohlson, p. 5 Progress over the past year, p. 18 Human rights, children's rights and working conditions, pp. 27–28 Business ethics, p. 29	

Specific standard disclosures

ECONOMIC

Economic Performance

DMA	Disclosures on management approach	AR: Corporate governance, pp. 52-59 How we prioritise, p. 10
EC1	Direct economic value generated and distributed	AR: Director's Report, p. 47 AR: Dividend policy, p. 87 AR: Ten-year summary, p. 92
EC3	Coverage of the organisation's defined benefit plan obligations	AR: Director's Report, pp. 46, 57

ENVIRONMENTAL

Materials

DMA	Disclosures on management approach	Products for a more sustainable lifestyle, p. 19 Materials and chemicals in products, p. 26 Focus on our greatest impact, p. 11	
EN1	Materials used	Focus on our greatest impact, p. 11	Despite this aspect being significant for Clas Ohlson's operations, the indicator such that it is defined is not relevant for measuring the development. Clas Ohlson is in the process of identifying a relevant indicator.
EN2	Percentage of materials used that are recycled input materials	Focus on our greatest impact, p. 11	Despite this aspect being significant for Clas Ohlson's operations, the indicator such that it is defined is not relevant for measuring the development. Clas Ohlson is in the process of identifying a relevant indicator.

Energy

DMA	Disclosures on management approach	Focus on our greatest impact, p. 12 Energy efficiency, pp. 24-25
EN3	Energy consumption within the organisation	Energy efficiency, pp. 24-25
EN4	Indirect energy consumption	Energy efficiency, pp. 24-25

Emissions

DMA	Disclosures on management approach	Focus on our greatest impact, p. 12 Energy efficiency, pp. 24-25
EN15	Direct greenhouse gas emissions (Scope 1)	Energy efficiency, pp. 24-25
EN16	Indirect greenhouse gas emissions (Scope 2)	Energy efficiency, pp. 24-25

Effluents and Waste

DMA	Disclosures on management approach	Focus on our greatest impact, p. 12 Energy efficiency, pp. 24-25	
EN23	Total weight of waste by type and disposal method		Despite this aspect being significant for Clas Ohlson's operations, the indicator such that it is defined is not relevant for measuring the development. Clas Ohlson is in the process of identifying a relevant indicator.

Products and Services

DMA	Disclosures on management approach	Products for a more sustainable lifestyle, pp. 19-21 Focus on our greatest impact, p. 11 Products for a more sustainable lifestyle, pp.
	Clas Ohlson has defined its own indicator for this aspect	

Transport

DMA	Disclosures on management approach	Energy efficiency, pp. 24-25
EN30	Significant environmental impacts from transporting products and members of the workforce Clas Ohlson has defined its own indicator for this aspect	Focus on our greatest impact, p. 12 Energy efficiency, pp. 24-25 Focus on our greatest impact, p. 12 Energy efficiency, pp. 24-25

Supplier Environmental Assessment

DMA	Disclosures on management approach	Focus on our greatest impact, p. 13 Human rights, children's rights and working conditions, p. 27
	Percentage of new suppliers that were screened using environmental criteria	Human rights, children's rights and working conditions, p. 27

SOCIAL: LABOUR PRACTICES AND DECENT WORK

DMA	Disclosures on management approach	Focus on our greatest impact, p. 12 Being an attractive employer, p. 22 Human rights, children's rights and working conditions, p. 27
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Employment

LA1	Total number and rate of new employee hires and employee turnover by age group, gender and region	Being an attractive employer, p. 22 AR: Our people, p. 41
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Occupational Health and Safety

	Clas Ohlson has defined its own indicator for this aspect	Being an attractive employer, p. 22
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Training and Education

LA11	Percentage of employees receiving regular performance and career development reviews	Being an attractive employer, p. 22 AR: Our people, p. 41
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Diversity and Equal Opportunity

LA12	Composition of governing bodies and breakdown of employees per employment category according to gender, age group, minority group membership and other indicators of diversity	AR: Director's Report, pp. 60-63 AR: Our people, p. 41 Being an attractive employer, pp. 22-23
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Supplier Assessment for Labour Practices

LA14	Percentage of new suppliers that were screened using environmental criteria	Human rights, children's rights and working conditions, p. 27
LA15	Significant actual and potential negative impacts for labour practices in the supply chain and actions taken	Focus on our greatest impact, p. 13 Human rights, children's rights and working conditions, p. 27

SOCIAL: Human Rights			
DMA	Disclosures on management approach	Human rights, children's rights and working conditions, p. 27	
Investment			
HR1	Total number and percentage of significant investment agreements that include human rights clauses or that were screened using human rights criteria	Human rights, children's rights and working conditions, p. 27	
Non-discrimination			
HR3	Total number of incidents of discrimination and the corrective action taken	Human rights, children's rights and working conditions, p. 27	This indicator is reported for discrepancies related to supplier audits, where there is deemed to be a heightened risk of rights violations.
Freedom of Association and Collective Bargaining			
HR4	Operations and suppliers identified in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk, and actions taken to support these rights	Human rights, children's rights and working conditions, p. 27	This indicator is reported for discrepancies related to supplier audits, where there is deemed to be a heightened risk of rights violations.
Child Labour			
HR5	Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	Human rights, children's rights and working conditions, p. 27	This indicator is reported for discrepancies related to supplier audits, where there is deemed to be a heightened risk of rights violations.
Forced or Compulsory Labour			
HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory	Human rights, children's rights and working conditions, p. 27	This indicator is reported for discrepancies related to supplier audits, where there is deemed to be a heightened risk of rights violations.
Supplier Human Rights Assessment			
HR10	Percentage of new suppliers that were screened using human rights criteria	Human rights, children's rights and working conditions, p. 27	
SOCIETY			
Local Communities			
DMA	Disclosures on management approach	Our role in society, p. 30	
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs		Despite this aspect being significant for Clas Ohlson's operations, the indicator such that it is defined is not relevant for measuring the development.
Anti-corruption			
DMA	Disclosures on management approach	Business ethics, p. 29	
SO4	Communication and training on anti-corruption policies and procedures	Business ethics, p. 29 Focus on our greatest impact, p. 13	
Anti-competitive Behaviour			
DMA	Disclosures on management approach	Business ethics, p. 29	
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes		Despite this aspect being significant for Clas Ohlson's operations, the indicator such that it is defined is not relevant for measuring the development.
Supplier Assessment for Impacts on Society			
DMA	Disclosures on management approach	Human rights, children's rights and working conditions, p. 27	
SO9	Percentage of new suppliers that were screened using criteria for impacts on society	Human rights, children's rights and working conditions, p. 27	
Customer Health and Safety			
DMA	Disclosures on management approach	Products for a more sustainable lifestyle, pp. 19–21	
PR1	Percentage of significant products and services for which the health and safety impacts have been assessed for improvement	Products for a more sustainable lifestyle, pp. 19–21	